



BARTON COUNTY, MISSOURI
TWO YEARS ENDED DECEMBER 31, 1999

**From The Office Of State Auditor
Claire McCaskill**

Report No. 2000-75
August 14, 2000
www.auditor.state.mo.us

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

August 2000

www.auditor.state.mo.us

IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Barton, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

This audit of Barton County included additional areas of county operations, as well as the elected county officials. The following concerns were noted as part of the audit:

- The county did not reconcile total amounts claimed for reimbursement to the Department of Transportation to their actual expenditures for the project. Consequently, the county submitted claims for reimbursement exceeding actual costs incurred by \$28,082 due to an error in preparing one of the reimbursement claims.
- The county has a written agreement with the Prosecuting Attorney outlining the portion of the Prosecuting Attorney's office expenses to be paid by the county, however, the agreement does not address the secretaries' salaries paid by the county.
- Several instances were noted where leave amounts reported on the employee's time sheets did not agree to the amounts recorded on the employee's leave record. In addition, some annual leave and compensatory time balances were not carried forward in the subsequent year. Instances were noted where employee time sheets were not signed by the employee's supervisor.
- Similarly noted in two previous audits, the Circuit Clerk had been unable to reconcile the open items (liabilities) and cash balance for the traffic account. The unreconciled difference between the total open items balance and cash balance often fluctuated monthly.

Copies of the audit are available upon request.

YELLOW SHEET

BARTON COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS

To the County Commission
and
Officeholders of Barton County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Barton County, Missouri, as of and for the years ended December 31, 1999 and 1998, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

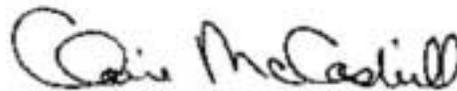
The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Barton County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Barton County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Barton County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 1999 and 1998, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we also have issued our report dated April 6, 2000, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Barton County, Missouri, and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.



Claire McCaskill
State Auditor

April 6, 2000 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	David Holtmann, CPA
In-Charge Auditor:	John Lieser, CPA
Audit Staff:	Joyce Medlock
	Tom Franklin
	Jerry Lamprecht, CPA



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
and
Officeholders of Barton County, Missouri

We have audited the special-purpose financial statements of various funds of Barton County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated April 6, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

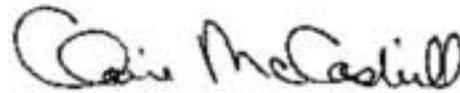
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Barton County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which are described in the accompanying Management Advisory Report.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Barton County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material

weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting which are described in the accompanying Management Advisory Report.

This report is intended for the information of the management of Barton County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

April 6, 2000 (fieldwork completion date)

Financial Statements

Exhibit A-1

BARTON COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1999

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 337,269	725,604	749,232	313,641
Special Road and Bridge	469,937	864,090	930,367	403,660
Assessment	27	129,454	129,471	10
Law Enforcement Training	4,269	5,578	2,719	7,128
Prosecuting Attorney Training	2,876	1,092	1,117	2,851
Recorder	38,944	7,196	0	46,140
Prosecuting Attorney Bad Check	10,448	15,081	8,190	17,339
Law Enforcement Sales Tax	180,654	530,267	469,617	241,304
Local Use Sales Tax	107,661	4,743	37,232	75,172
Emergency 911	253,242	111,376	93,489	271,129
Noxious Weed	7,303	0	184	7,119
Health Center	355,001	704,679	744,690	314,990
Special Law Enforcement Drug	6,640	316	2,338	4,618
Associate and Circuit Division Interest	6,301	3,331	660	8,972
Law Library	26,666	7,702	5,564	28,804
FEMA	0	236,045	221,822	14,223
Drug Task Force	0	889	205	684
Total	\$ 1,807,238	3,347,443	3,396,897	1,757,784

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

BARTON COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 394,979	700,915	758,625	337,269
Special Road and Bridge Assessment	295,449	674,420	499,932	469,937
Law Enforcement Training	40	129,516	129,529	27
Prosecuting Attorney Training	2,671	5,631	4,033	4,269
Recorder	2,224	1,098	446	2,876
Prosecuting Attorney Bad Check	31,355	7,589	0	38,944
Law Enforcement Sales Tax	10,979	14,262	14,793	10,448
Local Use Sales Tax	237,400	475,639	532,385	180,654
Emergency 911	103,522	4,329	190	107,661
Body Armor	195,417	105,751	47,926	253,242
Noxious Weed	908	16	924	0
Health Center	7,417	0	114	7,303
Special Law Enforcement Drug	574,334	777,192	996,525	355,001
Associate and Circuit Division Interest	10,771	1,557	5,688	6,640
Law Library	1,791	6,667	2,157	6,301
Total	\$ 1,882,158	2,922,909	2,997,829	1,807,238

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

BARTON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 GENERAL REVENUE FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 55,000	59,857	4,857	52,400	56,588	4,188
Sales taxes	381,000	399,616	18,616	391,550	377,575	(13,975)
Intergovernmental	29,300	50,057	20,757	50,150	46,296	(3,854)
Charges for services	158,455	143,292	(15,163)	132,755	146,513	13,758
Interest	20,000	20,429	429	16,000	20,811	4,811
Other	30,200	34,353	4,153	23,650	35,580	11,930
Transfers in	18,000	18,000	0	17,000	17,552	552
Total Receipts	<u>691,955</u>	<u>725,604</u>	<u>33,649</u>	<u>683,505</u>	<u>700,915</u>	<u>17,410</u>
DISBURSEMENTS						
County Commission	79,635	74,390	5,245	72,041	59,061	12,980
County Clerk	68,100	66,707	1,393	60,649	59,532	1,117
Elections	39,200	34,823	4,377	63,910	51,100	12,810
Buildings and grounds	281,800	120,603	161,197	283,175	208,406	74,769
Employee fringe benefits	33,500	28,022	5,478	46,500	28,473	18,027
County Treasurer	48,525	48,504	21	43,215	38,639	4,576
Ex Officio Collector	200	88	112	250	0	250
Ex Officio Recorder of Deeds	30,000	28,870	1,130	23,450	22,999	451
Circuit Clerk	15,340	11,461	3,879	23,966	16,073	7,893
Court administration	17,437	8,042	9,395	20,950	10,585	10,365
Public Administrator	37,489	30,454	7,035	32,976	40,486	(7,510)
Jail	25,000	0	25,000	25,000	0	25,000
Prosecuting Attorney	94,520	87,093	7,427	67,842	58,862	8,980
Juvenile Officer	35,000	28,667	6,333	46,907	34,915	11,992
Other	88,941	93,344	(4,403)	86,065	80,112	5,953
Computer	41,000	49,671	(8,671)	29,800	18,927	10,873
Public health and welfare services	9,285	8,468	817	8,300	7,555	745
Transfers out	42,130	30,025	12,105	38,108	22,900	15,208
Emergency Fund	20,800	0	20,800	20,505	0	20,505
Total Disbursements	<u>1,007,902</u>	<u>749,232</u>	<u>258,670</u>	<u>993,609</u>	<u>758,625</u>	<u>234,984</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>(315,947)</u>	<u>(23,628)</u>	<u>292,319</u>	<u>(310,104)</u>	<u>(57,710)</u>	<u>252,394</u>
CASH, JANUARY 1	337,269	337,269	0	394,979	394,979	0
CASH, DECEMBER 31	<u>\$ 21,322</u>	<u>313,641</u>	<u>292,319</u>	<u>84,875</u>	<u>337,269</u>	<u>252,394</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

BARTON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 910,000	804,573	(105,427)	626,350	652,534	26,184
Charges for services	10,000	32,264	22,264	3,000	4,505	1,505
Interest	15,000	26,004	11,004	10,000	15,642	5,642
Other	1,000	1,249	249	2,000	1,739	(261)
Transfers in	0	0	0	8,000	0	(8,000)
Total Receipts	<u>936,000</u>	<u>864,090</u>	<u>(71,910)</u>	<u>649,350</u>	<u>674,420</u>	<u>25,070</u>
DISBURSEMENTS						
Salaries	30,000	16,585	13,415	29,000	7,597	21,403
Employee fringe benefits	36,000	1,269	34,731	10,300	581	9,719
Supplies	7,000	680	6,320	15,000	3,356	11,644
Insurance	3,000	1,538	1,462	3,500	305	3,195
Road and bridge materials	23,000	2,913	20,087	203,000	1,041	201,959
Equipment repairs	5,000	8,475	(3,475)	4,000	7,298	(3,298)
Rentals	0	418	(418)	3,000	0	3,000
Equipment purchases	300,000	95,714	204,286	85,500	0	85,500
Construction, repair, and maintenance	770,000	649,362	120,638	308,000	366,734	(58,734)
Distributions to townships	84,000	126,491	(42,491)	84,000	84,000	0
Emergency fund	100,000	0	100,000	160,000	0	160,000
Other	12,300	8,922	3,378	20,550	11,520	9,030
Transfers out	18,000	18,000	0	17,500	17,500	0
Total Disbursements	<u>1,388,300</u>	<u>930,367</u>	<u>457,933</u>	<u>943,350</u>	<u>499,932</u>	<u>443,418</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(452,300)	(66,277)	386,023	(294,000)	174,488	468,488
CASH, JANUARY 1	469,937	469,937	0	295,449	295,449	0
CASH, DECEMBER 31	<u>\$ 17,637</u>	<u>403,660</u>	<u>386,023</u>	<u>1,449</u>	<u>469,937</u>	<u>468,488</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

BARTON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 ASSESSMENT FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 97,845	98,380	535	103,815	105,497	1,682
Charges for services	0	0	0	300	0	(300)
Interest	500	477	(23)	300	519	219
Other	500	572	72	100	600	500
Transfers in	42,130	30,025	(12,105)	38,108	22,900	(15,208)
Total Receipts	<u>140,975</u>	<u>129,454</u>	<u>(11,521)</u>	<u>142,623</u>	<u>129,516</u>	<u>(13,107)</u>
DISBURSEMENTS						
Assessor	140,999	129,471	11,528	142,623	129,529	13,094
Total Disbursements	<u>140,999</u>	<u>129,471</u>	<u>11,528</u>	<u>142,623</u>	<u>129,529</u>	<u>13,094</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(24)	(17)	7	0	(13)	(13)
CASH, JANUARY 1	27	27	0	40	40	0
CASH, DECEMBER 31	<u>\$ 3</u>	<u>10</u>	<u>7</u>	<u>40</u>	<u>27</u>	<u>(13)</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

BARTON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 LAW ENFORCEMENT TRAINING FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 3,500	5,339	1,839	3,000	5,494	2,494
Interest	100	239	139	125	137	12
Total Receipts	3,600	5,578	1,978	3,125	5,631	2,506
DISBURSEMENTS						
Sheriff	7,700	2,719	4,981	5,625	4,033	1,592
Total Disbursements	7,700	2,719	4,981	5,625	4,033	1,592
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,100)	2,859	6,959	(2,500)	1,598	4,098
CASH, JANUARY 1	4,269	4,269	0	2,671	2,671	0
CASH, DECEMBER 31	\$ 169	7,128	6,959	171	4,269	4,098

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit F

BARTON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 PROSECUTING ATTORNEY TRAINING FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 1,000	949	(51)	1,500	991	(509)
Interest	100	143	43	85	107	22
Total Receipts	<u>1,100</u>	<u>1,092</u>	<u>(8)</u>	<u>1,585</u>	<u>1,098</u>	<u>(487)</u>
DISBURSEMENTS						
Prosecuting Attorney	1,500	1,117	383	2,700	446	2,254
Total Disbursements	<u>1,500</u>	<u>1,117</u>	<u>383</u>	<u>2,700</u>	<u>446</u>	<u>2,254</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(400)	(25)	375	(1,115)	652	1,767
CASH, JANUARY 1	2,876	2,876	0	2,224	2,224	0
CASH, DECEMBER 31	<u>\$ 2,476</u>	<u>2,851</u>	<u>375</u>	<u>1,109</u>	<u>2,876</u>	<u>1,767</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit G

BARTON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 RECORDER FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 6,000	5,164	(836)	5,000	6,173	1,173
Interest	1,200	2,032	832	1,300	1,416	116
Total Receipts	<u>7,200</u>	<u>7,196</u>	<u>(4)</u>	<u>6,300</u>	<u>7,589</u>	<u>1,289</u>
DISBURSEMENTS						
Ex-Officio Recorder of Deeds	36,000	0	36,000	27,000	0	27,000
Total Disbursements	<u>36,000</u>	<u>0</u>	<u>36,000</u>	<u>27,000</u>	<u>0</u>	<u>27,000</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(28,800)	7,196	35,996	(20,700)	7,589	28,289
CASH, JANUARY 1	38,944	38,944	0	31,355	31,355	0
CASH, DECEMBER 31	<u>\$ 10,144</u>	<u>46,140</u>	<u>35,996</u>	<u>10,655</u>	<u>38,944</u>	<u>28,289</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit H

BARTON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 PROSECUTING ATTORNEY BAD CHECK FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 12,500	13,397	897	12,000	11,950	(50)
Interest	500	705	205	600	534	(66)
Other	0	979	979	0	1,778	1,778
Total Receipts	13,000	15,081	2,081	12,600	14,262	1,662
DISBURSEMENTS						
Prosecuting Attorney	13,900	8,190	5,710	14,815	14,793	22
Total Disbursements	13,900	8,190	5,710	14,815	14,793	22
RECEIPTS OVER (UNDER) DISBURSEMENTS	(900)	6,891	7,791	(2,215)	(531)	1,684
CASH, JANUARY 1	10,448	10,448	0	10,979	10,979	0
CASH, DECEMBER 31	\$ 9,548	17,339	7,791	8,764	10,448	1,684

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit I

BARTON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 LAW ENFORCEMENT SALES TAX FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales taxes	\$ 380,000	399,176	19,176	390,500	376,922	(13,578)
Charges for services	91,800	121,145	29,345	75,800	90,518	14,718
Interest	6,500	9,946	3,446	10,500	8,199	(2,301)
Total Receipts	478,300	530,267	51,967	476,800	475,639	(1,161)
DISBURSEMENTS						
Sheriff	341,246	297,671	43,575	345,946	291,443	54,503
Jail	285,575	161,664	123,911	331,810	231,662	100,148
Coroner	13,450	10,282	3,168	13,950	9,280	4,670
Total Disbursements	640,271	469,617	170,654	691,706	532,385	159,321
RECEIPTS OVER (UNDER) DISBURSEMENTS	(161,971)	60,650	222,621	(214,906)	(56,746)	158,160
CASH, JANUARY 1	180,654	180,654	0	237,400	237,400	0
CASH, DECEMBER 31	\$ 18,683	241,304	222,621	22,494	180,654	158,160

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit J

BARTON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 LOCAL USE SALES TAX FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	\$ 2,000	4,743	2,743	5,000	4,329	(671)
Total Receipts	2,000	4,743	2,743	5,000	4,329	(671)
DISBURSEMENTS						
Equipment	5,000	8,836	(3,836)	20,000	0	20,000
Capital improvements	100,000	28,396	71,604	80,000	190	79,810
Total Disbursements	105,000	37,232	67,768	100,000	190	99,810
RECEIPTS OVER (UNDER) DISBURSEMENTS	(103,000)	(32,489)	70,511	(95,000)	4,139	99,139
CASH, JANUARY 1	107,661	107,661	0	103,522	103,522	0
CASH, DECEMBER 31	\$ 4,661	75,172	70,511	8,522	107,661	99,139

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit K

BARTON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 EMERGENCY 911 FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 107,800	98,461	(9,339)	98,200	96,743	(1,457)
Interest	0	12,915	12,915	9,500	9,008	(492)
Total Receipts	107,800	111,376	3,576	107,700	105,751	(1,949)
DISBURSEMENTS						
Supplies	0	268	(268)	1,500	0	1,500
Training	1,000	95	905	1,000	0	1,000
Equipment	200,000	67,151	132,849	103,800	16,718	87,082
Telephone Services	35,000	25,975	9,025	40,000	31,208	8,792
Transfers out	0	0	0	8,000	0	8,000
Total Disbursements	236,000	93,489	142,511	154,300	47,926	106,374
RECEIPTS OVER (UNDER) DISBURSEMENTS	(128,200)	17,887	146,087	(46,600)	57,825	104,425
CASH, JANUARY 1	253,242	253,242	0	195,417	195,417	0
CASH, DECEMBER 31	\$ 125,042	271,129	146,087	148,817	253,242	104,425

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit L

BARTON COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 BODY ARMOR FUND

	Year Ended December 31,		
	1998		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Interest	\$ 39	16	(23)
Total Receipts	39	16	(23)
DISBURSEMENTS			
Transfers out	947	924	23
Total Disbursements	947	924	23
RECEIPTS OVER (UNDER) DISBURSEMENTS	(908)	(908)	0
CASH, JANUARY 1	908	908	0
CASH, DECEMBER 31	\$ 0	0	0

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit M

BARTON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 NOXIOUS WEED FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Total Receipts	\$ 0	0	0	0	0	0
DISBURSEMENTS						
Noxious weed	7,303	184	7,119	7,417	114	7,303
Total Disbursements	7,303	184	7,119	7,417	114	7,303
RECEIPTS OVER (UNDER) DISBURSEMENTS	(7,303)	(184)	7,119	(7,417)	(114)	7,303
CASH, JANUARY 1	7,303	7,303	0	7,417	7,417	0
CASH, DECEMBER 31	\$ 0	7,119	7,119	0	7,303	7,303

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit N

BARTON COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 HEALTH CENTER FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 77,997	90,800	12,803	63,829	75,428	11,599
Intergovernmental	630,521	508,264	(122,257)	721,335	627,317	(94,018)
Charges for services	44,425	31,913	(12,512)	27,200	41,720	14,520
Interest	20,661	20,149	(512)	9,500	16,578	7,078
Other	35,598	53,553	17,955	23,104	16,149	(6,955)
Total Receipts	<u>809,202</u>	<u>704,679</u>	<u>(104,523)</u>	<u>844,968</u>	<u>777,192</u>	<u>(67,776)</u>
DISBURSEMENTS						
Salaries	617,642	528,507	89,135	632,574	553,663	78,911
Office expenditures	38,700	41,908	(3,208)	49,650	34,456	15,194
Equipment	24,673	19,356	5,317	34,671	22,412	12,259
Mileage and training	31,602	24,352	7,250	40,755	30,064	10,691
Other	97,427	110,463	(13,036)	69,793	117,719	(47,926)
Inservice/education	5,896	1,986	3,910	5,000	4,932	68
Contractor labor/ professional fees	28,205	18,118	10,087	12,525	19,263	(6,738)
Building & parking lot	750	0	750	226,016	214,016	12,000
Total Disbursements	<u>844,895</u>	<u>744,690</u>	<u>100,205</u>	<u>1,070,984</u>	<u>996,525</u>	<u>74,459</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(35,693)	(40,011)	(4,318)	(226,016)	(219,333)	6,683
CASH, JANUARY 1	355,001	355,001	0	565,585	574,334	8,749
CASH, DECEMBER 31	<u>\$ 319,308</u>	<u>314,990</u>	<u>(4,318)</u>	<u>339,569</u>	<u>355,001</u>	<u>15,432</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit O

BARTON COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 FEMA FUND

	Year Ended December 31,		
	1999		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Intergovernmental	\$ 250,000	236,045	(13,955)
Total Receipts	<u>250,000</u>	<u>236,045</u>	<u>(13,955)</u>
DISBURSEMENTS			
Townships	200,000	221,822	(21,822)
Other	50,000	0	50,000
Total Disbursements	<u>250,000</u>	<u>221,822</u>	<u>28,178</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	14,223	14,223
CASH, JANUARY 1	0	0	0
CASH, DECEMBER 31	<u>\$ 0</u>	<u>14,223</u>	<u>14,223</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit P

BARTON COUNTY, MISSOURI
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 DRUG TASK FORCE FUND

	Year Ended December 31,		
	1999		
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Intergovernmental	\$ 143,730	0	(143,730)
Interest	0	14	14
Other	0	875	875
Total Receipts	143,730	889	(142,841)
DISBURSEMENTS			
Salaries	109,500	0	109,500
Mileage and training	6,710	0	6,710
Equipment	12,810	0	12,810
Supplies	910	205	705
Other	13,800	0	13,800
Total Disbursements	143,730	205	143,525
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	684	684
CASH, JANUARY 1	0	0	0
CASH, DECEMBER 31	\$ 0	684	684

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

BARTON COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Barton County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, or the Health Center Board of Trustees. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 1994 and RSMo Cumulative Supp. 1999, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt formal budgets for the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Special Law Enforcement Drug Fund Associate and Circuit Division	1999 and 1998
Interest Fund	1999 and 1998
Law Library Fund	1999 and 1998

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 1994, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements did not include the following funds:

<u>Fund</u>	<u>Years Ended December 31,</u>
Health Center Fund	1999 and 1998
Special Law Enforcement Drug Fund Associate and Circuit Division	1999 and 1998
Interest Fund	1999 and 1998
Law Library Fund	1999 and 1998

2. Cash

Section 110.270, RSMo 1994, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo Cumulative Supp. 1999, requires political subdivisions with authority to invest in instruments other than depository accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

Cash includes both deposits and investments. In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of deposits and investments. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions. Investments are securities and other assets acquired primarily for the purpose of obtaining income or profit.

Deposits

The county's deposits at December 31, 1999 and 1998, were entirely covered by federal depository insurance or by collateral securities held by the county's custodial bank in the county's name.

The health center's deposits at December 31, 1999 and 1998, were entirely covered by federal depositary insurance or by collateral securities held by the health center's custodial bank in the health center's name.

Investments

The only investment of the various funds at December 31, 1999 and 1998, was a U.S. Treasury bill with a reported amount of \$20,000 (which approximated market).

This investment was held by the Health Center Board of Trustees in the Board's name.

Supplementary Schedule

Schedule

BARTON COUNTY, MISSOURI
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			1999	1998
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
Department of Health -				
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	ER0045-8105	\$ 0	31,450
		ER0045-9105	29,336	10,588
		ER0045-0105	11,904	0
	Program Total		<u>41,240</u>	<u>42,038</u>
U.S. DEPARTMENT OF JUSTICE				
Passed through:				
Missouri Sheriffs' Association -				
16.unknown	Domestic Cannabis Eradication/Suppression Program	N/A	0	891
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state Highway and Transportation Commission:				
20.205	Highway Planning and Construction	BRO-006(12)	295,077	11,230
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Direct program -				
66.604	Environmental Equity	N/A	11,665	0
FEDERAL EMERGENCY MANAGEMENT AGENCY				
Passed through state Department of Public Safety:				
83.544	Public Assistance Grants	N/A	221,822	0
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct program -				
93.268	Immunization Grants	N/A	1,416	344
Passed through state:				
Department of Health -				
93.197	Childhood Lead Poisoning Prevention Projects - State and Community-Based Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	ER0146-0105	1,001	149
		ER0146-9105	359	0
	Program Total		<u>1,360</u>	<u>149</u>

Schedule

BARTON COUNTY, MISSOURI
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			1999	1998
93.268	Immunization Grants	PG0064-85051	2,050	7,175
	Program Total	N/A	<u>26,509</u>	<u>20,002</u>
			<u>28,559</u>	<u>27,177</u>
	Department of Social Services -			
93.563	Child Support Enforcement	N/A	1,292	1,659
	Department of Health -			
93.575	Child Care and Development Block Grant	ER0146-8105	0	594
	Program Total	ER0146-9105	<u>630</u>	<u>110</u>
			<u>630</u>	<u>704</u>
93.991	Preventive Health and Health Services Block Grant	N/A	316	520
93.994	Maternal and Child Health Services Block Grant to the States	ER0146-8105	0	11,945
		ER0146-9105	12,467	2,899
		ER0146-0105	4,385	0
	Program Total	N/A	<u>1,578</u>	<u>1,818</u>
			<u>18,430</u>	<u>16,662</u>
	Total Expenditures of Federal Awards		<u>\$ 621,807</u>	<u>101,374</u>

N/A - Not applicable

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Notes to the Supplementary Schedule

BARTON COUNTY, MISSOURI
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Barton County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

Federal financial assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals

Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

The direct program amounts for Immunization Grants (CFDA number 93.268) represent the original acquisition cost of varicella (chicken pox) vaccine provided to the Health Center through the Centers for Disease Control of the U.S. Department of Health and Human Services. Of the pass-through amounts for that program, \$26,509

and \$20,002 represent the original acquisition cost of other vaccines purchased by the Centers for Disease Control but distributed to the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. Of the amounts for the Preventive Health and Health Services Block Grant (CFDA number 93.991), \$316 and \$520 represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. Of the amounts for the Maternal and Child Health Services Block Grant to the States (CFDA number 93.994), \$1,578 and \$1,818 also represent the original acquisition cost of vaccines received by the Health Center through the state Department of Health during the years ended December 31, 1999 and 1998. The remaining pass-through amounts for Immunization Grants and the Maternal and Child Health Services Block Grant to the States represent cash disbursements.

2. Subrecipients

Of the federal expenditures presented in the schedule, the county provided \$220,926 to subrecipients under the Public Assistance Grants (CFDA number 83.544) during the year ended December 31, 1999.

FEDERAL AWARDS -
SINGLE AUDIT SECTION

State Auditor's Report



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the County Commission
and
Officeholders of Barton County, Missouri

Compliance

We have audited the compliance of Barton County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 1999 and 1998. The county's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

In our opinion, Barton County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years

ended December 31, 1999 and 1998. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as finding number 99-1.

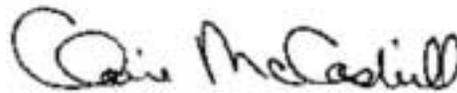
Internal Control Over Compliance

The management of Barton County Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment could adversely affect the county's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as finding number 99-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe that the reportable condition described above is a material weakness.

This report is intended for the information of the management of Barton County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill
State Auditor

April 6, 2000 (fieldwork completion date)

Schedule

BARTON COUNTY, MISSOURI
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 (INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)
 YEARS ENDED DECEMBER 31, 1999 AND 1998

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? yes no

Reportable conditions identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to the financial statements noted? yes no

Federal Awards

Internal control over major programs:

Material weaknesses identified? yes no

Reportable conditions identified that are not considered to be material weaknesses? yes none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section .510(a) of OMB Circular A-133? yes no

Identification of major program(s):

<u>CFDA or Other Identifying Number</u>	<u>Program Title</u>
20.205	Highway Planning and Construction
83.544	Public Assistance Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as a low-risk auditee? _____ yes x no

Section II - Financial Statement Findings

This section includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Section III - Federal Award Findings and Questioned Costs

This section includes the audit finding that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

99-1	Amounts Claimed for Reimbursement
-------------	--

Federal Grantor:	U.S. Department of Transportation
Pass-Through Grantor:	Highway and Transportation Commission
Federal CFDA Number:	20.205
Program Title:	Highway Planning and Construction
Pass-Through Entity	
Identifying Number:	BRO-006(12)
Award Year:	1999
Questioned Costs:	\$28,083

The county did not reconcile total amounts claimed for reimbursement to the Department of Transportation to their actual expenditures for the project. Consequently, the county submitted claims for reimbursement exceeding actual costs incurred by \$28,083 due to an error in preparing one of the reimbursement claims. The grant agreement prohibits claims for reimbursements that exceed actual costs. As a result, \$28,083 is due the federal grantor agency.

WE RECOMMEND the County Commission resolve the questioned costs with the federal grantor agency. In addition, the county should reconcile amounts claimed for reimbursement to actual expenditures to ensure errors are detected in a timely manner.

AUDITEES RESPONSE:

The county has already contacted the Department of Transportation and is awaiting instructions on how to refund the remaining overpayment. We will keep a separate ledger of amounts claimed for reimbursement and expenditures incurred on future projects.

Follow-Up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

BARTON COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Our prior audit report issued for the three years ended December 31, 1997, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings
in Accordance With OMB Circular A-133

BARTON COUNTY, MISSOURI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

Our prior audit report issued for the three years ended December 31, 1997, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Findings

BARTON COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

We have audited the special-purpose financial statements of various funds of Barton County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated April 6, 2000. We also have audited the compliance of Barton County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the years ended December 31, 1999 and 1998, and have issued our report thereon dated April 6, 2000.

We also have reviewed the operations of elected officials with funds other than those presented in the special-purpose financial statements. As applicable, the objectives of this review were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable constitutional, statutory, or contractual provisions.

Our review was made in accordance with applicable generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our review, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Because the Barton County Memorial Hospital is audited and separately reported on by other independent auditors, the related fund is not presented in the special-purpose financial statements. However, we reviewed that audit report and the substantiating working papers.

Our review was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our findings arising from our review of the elected county officials referred to above. In addition, this report includes findings other than those, if any, reported in the accompanying Schedule of Findings and Questioned Costs. These

findings resulted from our audit of the special-purpose financial statements of Barton County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*.

1. Cost Sharing Agreement with the Prosecuting Attorney
--

The Prosecuting Attorney does not have an office in the courthouse; he performs his county duties from an office building used in the operation of his private law practice. The county does have a written agreement with the Prosecuting Attorney outlining the portion of the Prosecuting Attorney's office expenses to be paid by the county, however, secretaries' salaries are not addressed in the agreement. The county pays the two secretaries' salaries, one full-time and one part-time. These secretaries are the only clerical employees of the Prosecuting Attorney's private office and appear to also provide services to the private practice as well as the county. Salaries paid by the county to the clerical employees were \$30,070 and \$25,890 for the years ended December 31, 1999 and 1998, respectively. Time sheets are prepared by the secretaries, but do not reflect time worked on county business versus private practice business.

Since county resources should be used only for county business, the county should enter into a written agreement with the Prosecuting Attorney outlining what portion of the secretaries' salaries will be provided by the county and what will be provided by the private practice. The basis for the arrangements should be documented and retained. To ensure the Prosecuting Attorney is not personally benefiting from this arrangement, it is important to document the adequacy of the financial arrangement and the basis for the allocation of resources between county and private use. There needs to be a clear distinction made between county and private practice resources and work efforts to avoid the appearance of impropriety and alleviate questions regarding possible inappropriate use of public resources. Additionally, time sheets prepared by the Prosecuting Attorney's secretaries should reflect time worked on county business. The Prosecuting Attorney indicated a supplemental written agreement would be drawn up in response to the prior audit; however, no changes have occurred.

The condition was noted in our prior report.

WE AGAIN RECOMMEND the County Commission enter into a written agreement with the Prosecuting Attorney outlining the specific arrangements regarding payment of the Prosecuting Attorney's secretaries' salaries. The basis for the arrangements should be documented and retained. In addition, the Prosecuting Attorney's secretaries should prepare time sheets to reflect time worked on county business.

AUDITEE'S RESPONSE

The Barton County Commission is in the process of entering into an agreement with the Barton County Prosecuting Attorney regarding the secretaries salaries to assure the county is getting full service for the salary paid for work done on county business.

2. Personnel Policies and Procedures

Time sheets prepared monthly by all employees, are reviewed and approved by the employee's supervisor, and submitted to the County Clerk for filing. Employees occasionally work overtime and receive compensatory time off for overtime hours worked. Employees earn annual leave which can accumulate to a specified maximum. Employees are responsible for recording and accumulating their leave balances on the leave accrual records. The leave records are reviewed and approved by the employee's supervisor and maintained by the officeholders. Annually, the leave records are submitted to the County Clerk for filing. We reviewed the time sheets and leave records for several employees and noted the following concerns.

- A. Several instances were noted where leave amounts reported on the employee's time sheets did not agree to the amounts recorded on the employee's leave record. In addition, some annual leave and compensatory balances were not carried forward in the subsequent year.

The County Clerk should maintain centralized leave records and reconcile the employees time sheets to leave records monthly. Additionally, leave balances should be carried forward to subsequent years in accordance with the county's policy and the Fair Labor Standards Act.

- B. We noted instances where employee time sheets were not signed by the employee's supervisor. Properly completed time sheets prepared and signed by the employee and approved by the employee's supervisor provide supporting documentation for payroll expenditures.

WE RECOMMEND the County Commission:

- A. Require the County Clerk to maintain centralized leave records and ensure those records reconcile to the employees' time sheets and ensure the leave balances are properly carried forward to subsequent years.
- B. Ensure time sheets are signed by the employee's supervisor.

AUDITEE'S RESPONSE

The Barton County Commission has recently met with all of the elected officials and have agreed that each supervisor is responsible for each of their employee's time sheet for accuracy of accumulation of compensatory time, vacation time, and sick leave and they will review, check for accuracy, sign, and turn them in each pay period to the County Clerk's office.

3. Circuit Clerk's Liabilities

The Circuit Clerk had been unable to reconcile the open items (liabilities) and cash balance for the traffic account. The unreconciled difference between the total open items balance and cash balance often fluctuated monthly. Some of the unreconciled differences appear to be due to errors in the open items report. In April 1999, the Circuit Clerk tried to identify the unreconciled differences; however, we noted approximately \$1,100 in old case balances that the Circuit Clerk had identified and distributed but had not deducted from the open items report. In October 1999, the Circuit Clerk stopped preparing open items reports and sought assistance from the Office of State Court's Administrator (OSCA). The Circuit Clerk has still not identified the cause for the difference between the cash balance and open items. The reconciled bank balance of the traffic account was \$11,495 at December 31, 1999.

Monthly reports of open items should be properly prepared and reconciled to the cash balance to ensure records are in balance and sufficient funds are available for payment of all liabilities.

A similar condition was noted in our two previous reports.

WE AGAIN RECOMMEND the Circuit Clerk ensure open-items reports are prepared monthly and reconciled to the bank balances for the traffic account.

AUDITEE'S RESPONSE

The Circuit Clerk provided the following response:

Since the completion of the audit, the majority of the unreconciled difference has been identified and the account is balanced to our open items listing.

This report is intended for the information of the management of Barton County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on Prior Audit Findings

BARTON COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Barton County, Missouri, on findings in the Management Advisory Report (MAR) of our prior audit report issued for the three years ended December 31, 1997. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the county should consider implementing these recommendations.

1. County Expenditures

- A. The County did not require an outside contractor to pay prevailing wages on road and bridge projects performed in 1993. As a result, the County incurred \$14,820 in legal and other fees in 1995 to resolve the results of a Department of Labor audit. In addition, the County was required to pay various employees of the contractor the differences between wages originally paid and the prevailing wage totaling \$55,518.
- B. The County's written agreement with the Prosecuting Attorney did not address the arrangements for dividing the salaries of the secretaries between the County and the private law practice of the Prosecuting Attorney. Additionally, the time sheets of the secretaries did not reflect time worked on county business versus private practice business.
- C. The County purchased a building and lot for \$70,000 without obtaining an appraisal on the property. The Assessor's office had this commercial property appraised at \$44,690.

Recommendation:

The County Commission:

- A. Ensure prevailing wage is paid on all public works projects.
- B. Enter into a written agreement with the Prosecuting Attorney outlining the specific arrangements regarding payment of the Prosecuting Attorney's secretaries' salaries. The basis for the arrangements should be documented and retained. In addition, the Prosecuting Attorney's secretaries should prepare time sheets to reflect time worked on county business.
- C. Ensure justification of the selection process is thoroughly documented when an asset's cost exceeds market value.

Status:

A&C. Implemented.

B. Not implemented. See MAR No. 1.

2. Budgets and Published Financial Statements

A. Formal budgets were not prepared for various county funds.

B. The annual published financial statements of the county did not include the financial activity of some county funds as required.

Recommendation:

The County Commission:

A. Ensure budgets are prepared or obtained for all county funds.

B. Ensure financial information for all county funds is properly reported in the annual published financial statements.

Status:

A. Partially implemented. The county prepared budgets for all county funds except the Special Law Enforcement Drug, Associate and Circuit Division Interest, and Law Library Funds. Although budgets were not prepared for these funds, the county commission obtained information about the receipts, disbursements, and available balances of these funds from the County Treasurer and Circuit Clerk. Although not repeated in the current MAR, the county should prepare budgets for these funds.

B. Not implemented. Although not repeated in the current MAR, our recommendation remains as stated above.

3. County Clerk's Procedures

Copies of property tax additions initiated by the Assessor were not forwarded to the County Clerk. Property tax additions were not always charged to the Ex Officio and Township Collectors.

Recommendation:

The County Clerk request a copy of the tax book additions initiated by the County Assessor and ensure all additions are added to the tax books and that the Ex Officio Collector and Township Collectors are properly charged.

Status:

Implemented.

4. County Treasurer and Ex Officio County Collector's Procedures

- A. Surtax collections were improperly allocated and distributed to the various political subdivisions.
- B. The collateral securities pledged by the county's depository banks were sometimes insufficient to cover deposits of the County Treasurer and Ex Officio County Collector. The County Treasurer and Ex Officio County Collector did not monitor collateral securities pledged.

Recommendation:

The County Treasurer and Ex Officio County Collector:

- A. Calculate the percentages which should have been used for each of the two years ended February 28 (29), 1997 and 1996, and apply these percentages to the respective surtax collections. The newly calculated distributions should be compared to the actual distributions and adjustments made to future distributions.
- B. Ensure the county's depository banks pledge adequate securities.

Status:

Implemented.

5. Circuit Clerk's Procedures

- A. Monthly listings of open items were not prepared for the traffic account.
- B. The general civil probate bank reconciliation of December 31, 1997, was inaccurate. Several checks written on the general civil probate and child support accounts had been outstanding more than one year.

Recommendation:

The Circuit Clerk:

- A. Ensure open-items listings are prepared monthly and reconciled to bank balances for the traffic account.

- B. Ensure accurate bank reconciliations are performed, and adopt procedures to routinely follow up and reissue old outstanding checks. If the payees cannot be located, the monies should be distributed in accordance with state law.

Status:

- A. Not implemented. See MAR No. 3.
- B. Partially implemented. The bank reconciliations for the general civil probate were prepared. However, the Circuit Clerk did not follow-up and reissue the old outstanding checks. Although not repeated in the current MAR, the Circuit Clerk should adopt procedures to routinely follow up and reissue old outstanding checks and, if the payees cannot be located, distribute the monies in accordance with state law.

6. Prosecuting Attorney's Procedures and Controls

- A. Accounting duties were not adequately segregated.
- B. Receipt slips were not issued unless requested by the payee.
- C. Receipts were deposited once a week and were kept in an unsecured location until the time of deposit.
- D. A log of bad check complaints was not maintained.

Recommendation:

The Prosecuting Attorney:

- A. Adequately segregate accounting duties to the extent possible or ensure periodic supervisory reviews are performed and documented.
- B. Ensure prenumbered receipt slips are issued for all monies received.
- C. Deposit all monies intact daily or when receipts exceed \$100 and keep receipts in a secure location until deposited.
- D. Maintain a log of all bad check complaints filed with his office.

Status:

- A-C. Implemented.

- D. Partially implemented. The Prosecuting Attorney now assigns a sequential number to each complaint form received but does not maintain a log of bad check complaints. Although not repeated in the current MAR, our recommendation remains as stated above.

7. Health Center's Procedures and Controls

- A. A facsimile stamp of the Health Center Board's President was sometimes used by the Health Center's Administrator to sign checks. Additionally, a report of expenditures was reviewed by the board, but checks and invoices were not compared by the board to the expenditure report.
- B.1. The Health Center authorized expenditures for employees and board members for flowers, T-shirts, and a plaque.
 - 2. The Health Center paid bonuses to its employees.
 - 3. The Health Center made payments for lawn work and maintenance for which a written contract and IRS Form 1099-MISC was not prepared.
- C. The collateral securities pledged by the Health Center's depository banks to cover deposits were sometimes insufficient.

Recommendation:

The Health Center Board:

- A. Discontinue the practice of allowing the Health Center Administrator to use the facsimile signature stamp and require another board member to sign all checks. In addition, the board should compare checks issued to invoices and expenditure reports.
- B.1. Ensure expenditures are limited to those necessary to properly administer and maintain the Health Center.
 - 2. Discontinue the practice of paying employee bonuses.
 - 3. Ensure such agreements are evidenced by a written contract and issue IRS Forms 1099-MISC for all applicable expenditures, as required.
- C. Monitor the bank balance and ensure adequate securities are pledged for all funds on deposit in excess of FDIC coverage.

Status:

Implemented.

8. Hospital Procedures

- A. The Hospital overspent the amounts budgeted.
- B. The Hospital paid bonuses to several of its employees.

Recommendation:

The Barton County Memorial Hospital Board of Trustees:

- A. Keep expenditures within budgetary limits. Budgets should be properly amended if necessary.
- B. Discontinue the practice of paying employee bonuses.

Status:

- A. Partially implemented. The hospital overspent amounts budgeted for the year ended December 31, 1998, by \$162,383. However, actual expenditures for 1999 did not exceed the amounts budgeted. Although not repeated in the current MAR, our recommendation remains as stated above.
- B. Implemented.

STATISTICAL SECTION

History, Organization, and
Statistical Information

BARTON COUNTY, MISSOURI
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Organized in 1855, the county of Barton was named after David Barton, a U.S. Senator. Barton County is a township-organized, third-class county and is part of the Twenty-Eighth Judicial Circuit. The county seat is Lamar.

Barton County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials.

Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records of importance to the county's citizens.

Counties typically spend a large portion of their receipts to support general county operations and to build and maintain roads and bridges. The following chart shows from where Barton County received its money in 1999 and 1998 to support the county General Revenue and Special Road and Bridge Funds:

SOURCE	1999		1998	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
Property taxes	\$ 59,857	4	56,588	4
Sales taxes	399,616	25	377,575	27
Federal and state aid	698,617	44	681,837	50
Fees, interest, and other	431,604	27	259,335	19
Total	\$ 1,589,694	100	1,375,335	100

The following chart shows how Barton County spent monies in 1999 and 1998 from the General Revenue and Special Road and Bridge Funds:

USE	1999		1998	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
General county government	\$ 625,004	37	657,293	52
Public safety	115,760	7	93,777	7
Health and Welfare	8,468	1	7,555	1
Highways and roads	930,367	55	499,932	40
Total	\$ 1,679,599	100	1,258,557	100

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In addition, Barton County received \$530,267 and \$475,639 of revenues in the Law Enforcement Sales Tax Fund and expended \$469,617 and \$532,385 for the purpose of law enforcement in the years 1999 and 1998 respectively.

The county maintains approximately 123 county bridges and 723 miles of county roads.

The county's population was 10,431 in 1970 and 11,312 in 1990. The following chart shows the county's change in assessed valuation since 1970:

	Year Ended December 31,				
	1999	1998	1985*	1980**	1970**
	(in millions)				
Real estate	\$ 67.9	64.3	45.1	19.7	14.8
Personal property	35.1	30.9	13.7	8.6	5.3
Railroad and utilities	17.5	14.5	10.3	9.7	7.4
Total	\$ 120.5	109.7	69.1	38.0	27.5

* First year of statewide reassessment.

** Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Barton County's property tax rates per \$100 of assessed valuations were as follows:

	Year Ended December 31,	
	1999	1998
General Revenue Fund	\$.05	.05
Health Center Fund	.08	.08

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county and townships bill and collect property taxes for itself and most other local governments. Taxes collected were distributed as follows:

	Year Ended February 28 (29),	
	2000	1999
State of Missouri	\$ 37,226	33,293
General Revenue Fund	73,488	61,765
Assessment Fund	58,989	50,799
Health Center Fund	98,179	87,247
Hospital Fund	110,791	98,712
School districts	4,069,134	3,621,335
Library district	176,232	77,307
Ambulance district	188,508	168,370
Fire protection district	8,644	7,792
Cities	346,620	309,352
Townships	573,999	527,367
County Clerk	2,628	3,062
County Employees' Retirement	29,162	23,883

Commissions and fees:			
General Revenue Fund		43,343	33,899
Townships		55,126	50,120
Total	\$	<u>5,872,069</u>	<u>5,154,303</u>

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Percentages of current taxes collected were as follows:

	Year Ended February 28,	
	2000	1999
Real estate	94.4 %	94.1 %
Personal property	92.8	93.1
Railroad and utilities	100.0	95.2

Barton County also has the following sales taxes; rates are per \$1 of retail sales:

	Rate	Expiration Date	Required Property Tax Reduction
General	\$.0050	None	50
Law Enforcement	.0050	None	None

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

Officeholder	2000	1999	1998
County-Paid Officials:			
Gerry Miller, Presiding Commissioner	\$	27,080	
Gary Frieden, Presiding Commissioner			16,422
John Stockdale, Associate Commissioner		18,000	16,422
Dennis Wilson, Associate Commissioner		18,000	16,422
Bonda Rawlings, County Clerk		38,000	29,149
Steven H. Kaderly, Prosecuting Attorney		45,000	32,592
William A. Griffitt, Sheriff		37,000	37,000
C. Tucker Joustra, D.O., County Coroner		7,000	7,000
Teresa E. Achey, Public Administrator *		28,277	38,296
Frances Cato, Treasurer and Ex Officio County Collector, year ended March 31, 2000	38,000	28,750	
Douglas J. Sprouls, County Assessor **, year ended August 31,		38,900	36,900

* Includes \$14,000 salary plus fees received from probate cases.

** Includes \$900 annual compensation received from the state.

State-Paid Officials:

Jerry A. Moyer, Circuit Clerk and Ex Officio Recorder of Deeds		44,292	42,183
Charles Curless, Associate Circuit Judge		87,234	85,158

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A breakdown of employees (excluding the elected officials) by office at December 31, 1999, is as follows:

Office	Number of Employees Paid by	
	County	State
County Commission*	2	0
Circuit Clerk and Ex Officio Recorder of Deeds	1	5
County Clerk	2	0
Prosecuting Attorney	2	0
Sheriff **	21	0
Treasurer and Ex Officio County Collector	1	0
County Assessor	3	0
Road and Bridge***	2	0
Health Center	25	0
Total	<u>59</u>	<u>5</u>

- * Includes one part-time employee
- ** Includes nine part-time employees
- *** Includes two part-time employees

In addition, the county pays a proportionate share of the salaries of other circuit court-appointed employees. Barton County's share of the Twenty-Eighth Judicial Circuit's expenses is 22.67 percent.

* * * * *